#### **MACRS** charts

# Table A

**MACRS 5-Year Property** 

	Half-year convention	Mid-quarter convention								
Year		First quarter	Second quarter	Third quarter	Fourth quarter					
1	20.00%	35.00%	25.00%	15.00%	5.00%					
2	32.00	26.00	30.00	34.00	38.00					
3	19.20	15.60	18.00	20.40	22.80					
4	11.52	11.01	11.37	12.24	3.68					

# Table B

### **MACRS 7-Year Property**

	Half-year convention	Mid-quarter convention							
Year		First quarter	Second quarter	Third quarter	Fourth quarter				
1	14.29%	25.00%	17.85%	10.71	3.57%				
2	24.49	21.43	23.47	25.51	27.55				
3	17.49	15.31	16.76	18.22	19.68				
4	12.49	10.93	11.97	13.02	14.06				

Table I, II

Table 1

#### Residential Rental Property (27.5-year)

		Use the column for the month of taxable year placed in service										
Year	1	2	3	4	5	6	7	8	9	10	11	12
1	3.485%	3.182%	2.879%	2.576%	2.273%	1.970%	1.667%	1.364%	1.061%	0.758%	0.455%	0.152%
2	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%
3	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%
4	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%	3.636%

Table 2
Residential Rental Property (31 5-year)

Kesiaenti	iai Kentai F	roperty (3	1.5-year)									
		Use the column for the month of taxable year placed in service										
Year	1	2	3	4	5	6	7	8	9	10	11	12
1	3.042%	2.778%	2.513%	2.249%	1.984%	1.720%	1.455%	1.190%	0.926%	0.661%	0.397%	0.132%
2	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%
3	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%
4	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%	3.175%